

AN ORDINANCE OF THE BOARD
OF MAYOR AND ALDERMEN OF THE
TOWN OF LOUISVILLE, TENNESSEE,
ADOPTING THE PROVISIONS OF THE
TENNESSEE BUSINESS TAX ACT, THE
UNIFORMITY AND SMALL BUSINESS
RELIEF ACT OF 2013 AND LEVYING THE
TAXES AND FEES AUTHORIZED THEREIN

ORDINANCE NO. 2016-

FIRST READING
DATE PASSED:

SECOND READING
DATE PASSED:

PUBLIC HEARING:

BE IT HEREBY ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF
THE TOWN OF LOUISVILLE, TENNESSEE, AS FOLLOWS:

WHEREAS, The Board of Mayor and Aldermen desires to exercise financial responsibility and recoup some part of the significant revenue losses related to the action of the Tennessee Legislature in eliminating the Halls Tax; and

WHEREAS, The Board of Mayor and Aldermen of the Town of Louisville wish to adopt the provisions of the Tennessee Business Act as amended by the Uniformity and Small Business Relief Act of 2013, as provided and encouraged by the Tennessee Legislature as a means of municipal revenue; and

WHEREAS, it has been determined that the adoption of this ordinance is necessary and proper for the health, safety and welfare of citizens of the Town of Louisville; and

THEREFORE, IT IS ORDAINED:

1. Tax Levied.

The taxes provided for in Tennessee Code Annotated, § 67-4-701, et seq. known as the "Business Tax Act" and as amended by the "Uniformity and Small Business Relief Act of 2013" are hereby enacted, ordained and levied on the businesses, business activities, vocations or occupations carried on in the Town of

Louisville, Tennessee, at the rates and in the manner prescribed by said Act which is also incorporated herein by reference. The proceeds of the privilege taxes and fees herein levied shall accrue to the general fund.

2. License and Bond Required.

No vocation, occupation or business shall be exercised within the corporate limits of the Town of Louisville until the owner or representative thereof shall first procure a license and execute a bond where such bond is required by the laws of the State of Tennessee, and any person, firm or corporation guilty of exercising any such vocation, occupation or business declared to be a privilege without having procured such license shall be deemed guilty of a misdemeanor.

3. Original Application Fee and Issuance of License.

Pursuant to the Business Tax Act, as amended by the Uniformity and Small Business Relief Act of 2013, the fee for each new business license shall be \$15 payable to the Town of Louisville and said license shall be issued by the Town of Louisville Clerk or Recorder. Annually thereafter renewals will be pursuant to the provisions of the Business Tax Act.

4. Minimum Activity License.

Pursuant to the Business Tax Act, the Town of Louisville will issue a minimum activity license to any person that is exempt from business tax under TCA 67-4-712(d) if the person has annual sales of more than \$3000 but less than \$10,000 per year within the municipal boundaries of the Town of Louisville. The minimal activity license will be issued by the Town of Louisville upon receipt of an application prescribed by the Tennessee Department of Revenue and payment of a \$15 fee. On the application the applicant must attest under oath the applicant has sales of less than \$10,000 per year within the Town of Louisville.

5. Exemptions.

Persons with \$3,000 or less in annual sales, as defined by the Business Tax Act, and attested under oath, are required to obtain a Minimum Activity License but are exempt from paying the \$15 annual fee.

6. This Ordinance shall take effect immediately upon final passage, the public welfare requiring it.

Mayor

Town Recorder

AN ORDINANCE OF THE BOARD
OF MAYOR AND ALDERMEN OF THE
TOWN OF LOUISVILLE, TENNESSEE,
REGULATING THE PRACTICE OF BROWN
BAGGING OF WINE AND SPIRITS

ORDINANCE NO. 2016-

FIRST READING
DATE PASSED:

SECOND READING
DATE PASSED:

PUBLIC HEARING:

BE IT HEREBY ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF THE TOWN
OF LOUISVILLE, TENNESSEE, AS FOLLOWS:

WHEREAS, The Board of Mayor and Alderman desire for the Town of Louisville to regulate the practice
of brown bagging wine and spirits in commercial establishments; and

WHEREAS, it has been determined that the adoption of this ordinance is necessary and proper for
the health, safety and welfare of citizens of the Town of Louisville; and

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THEREFORE, IT IS ORDAINED:

1. Brown bagging and Corkage, generally.

The provisions of this Ordinance shall apply to all persons who operate an establishment possessing a permit issued by the Town of Louisville authorizing on-premises sale and consumption of beer pursuant to Louisville Ordinance 2014-05, or as amended in the future, and who choose to permit brown bagging in their establishment. It shall not apply to those persons or businesses only having a beer permit for off premises consumption. It shall specifically apply to those persons or businesses having a beer permit for on premises consumption as provided by Louisville ordinance.

2. Definitions.

As used in this chapter, the following definitions shall apply:

- (1) "Brown bag" or "brown bagging" shall mean the practice of patrons, customers or guests bringing alcoholic beverages upon their premises or any person providing corkage services for wine.
- (2) "Corkage" shall mean the practice of providing patrons, customers, or guests with opening devices and glasses in connection with the consumption of wine.
- (3) "Person selling setups for mixed drinks" shall mean and include any person deriving receipts from the sale of setups for mixed drinks consumed on the premises.
- (4) "Set ups for mixed drinks" shall mean and include sales of water, soft drinks, fruit juices, or any item capable of being used to prepare a mixed drink at such establishment.
- (5) "Wine" shall mean an alcoholic beverage as defined in Tennessee Code Annotated Section 57-3-101(24).

3. Beer Board to Enforce.

The Provisions of this Ordinance are to be enforced by the Louisville Beer Board which shall have the same enforcement to enforce this ordinance as is contained in the Ordinance 2014-05, or as may be amended in the future.

4. Limited to Wine.

The provisions of this ordinance authorizing brown bagging shall only authorize the brown bagging and corkage of wine. It specifically does not authorize the sale of set-ups for mixed drinks or any person or entity possessing a permit for on premise consumption of beer to sell setups for mixed drinks for consumption on the premises. This provision shall not be interpreted to limit or restrict the sale of setups for mixed drinks by any person possessing a permit for the sale of beer for off-premises consumption.

5. In Accordance with Beer Ordinance.

The provision of corkage for wine as authorized by this Ordinance shall be in accordance and pursuant to the provisions of the Louisville Beer Ordinance, 2014-05, and as may be amended in the future. All provisions applying to the sale of beer under the said Ordinance shall also apply to brown bagging and corkage as authorized by this Ordinance.

- 6.** This Ordinance shall take effect immediately upon final passage, the public welfare requiring it.

Mayor

Town Recorder